

Elliot. G. Sagor  
166 Brite Avenue  
Scarsdale, New York 10583  
Telephone (212) 918-3641  
Facsimile (800) 865-6851

Attorney for Elliot G. Sagor (IRA)

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION  
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (BRL)

SIPA Liquidation

**CERTIFICATE OF SERVICE**

I, David Spinley, hereby certify that on the 21st day of December, 2010, I caused a true and correct copy of the Objection to the Trustee's Determination of Claim on behalf of Elliot G. Sagor to be filed electronically with the Court and served upon parties in this action who receive electronic notice through CM/ECF, and served via first-class mail upon the following:

Clerk Of The United States Bankruptcy Court Southern District of New York One Bowling Green New York, NY 10004	Irving H. Picard,, Trustee c/o Baker & Hostetler, LLP 45 Rockefeller Plaza New York, New York 10111
---	--

Dated: December 21, 2010

/s/ David Spinley